P 19E

App F IX 4

1953-54 (C M)

File No 34-53-

Serial Nos 23, 24,

Previous References

CH Dep No 114/52
and 11-47-1-2

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for April 1954

SUBJECT

Concessions allowed to the Military Personnel in regard to exemption from taxation of Motor Vehicles and cycles in the Erstwhile Civil & Military Stations.

WD 01425—GPB—25 000—1 9 1952

2.

The Commissioner
Corporation of the city of Bangalore
(Through the Mayor)

L 538/ Dated 15 4 54
Forwards a copy.

Concession allowed to Ministerial personnel in regard to exemption from taxation of motor vehicles and repairs on this [App F III 2

Mysore Government Secretariat

File No 4275/ml of 1953 54

WD 03547—CPB—40 000—14 8 3

Serial No

From

The Commissioner C C B

No 1/123/52 53 dated 28 9 53

Forwards Resolution dated 15. 9 53 of the Corporation for moving the G O 1 to Reconsider the matter

C M Dep No 114/52 on the Subject as part cop

of the G O 1 was addressed as this office Letter No L 45/8 dated 1 8 51 to direct payment of the arrears of Compensation pointing out clearly the exact circumstances under which the claims have arisen The Govt of India in their Reply of 10 6 52 have expressed their inability to entertain it at this late stage

flag 'C'

flag 'D'

3) A copy of the Letter of the G O 1 was forwarded to the Commissioner C C B for information when this Letter was placed before the Corporation at its meeting held on 15 9 1953 they have moderated their previous Resolution as in other Cases and agreed to allow Ministerial personnel

NOTE—Contn Sheet

Concession allowed to the Calcutta personnel in regard to Exemption from Taxation of motor vehicles and cycles in the enclosed C of of SCW

File No 4275/ml of 19.3.54

Mysore Government Secretariat

Serial No

are either Cable to the Cox or the Central Govt is Reimbursing the loss to the Municipality where exemptions are granted

4) The Commissioner Requests that the Defence Secretary may be moved agree to authorise payment of the amount Rs 86,105/

5) Submit for orders

6/11/53

8/11/53

9/11/53

6) The enclosed Collector gives the details of the claim made to Govt of India and also their reply Govt of India stated that it was not possible to give any amount as Compensation for others whether the G O can be addressed again

12/11

Secy (Lab)

7) Note again Put up a detailed letter and say that First because there has been some delay it should not mean that a First claim should be denied, particularly that of a local body which has few sources of income

20/11

20/11

13 NOV 1953 DEPUTY SECRETARY

Concession allowed to Military personnel in regard to Exemption from Creation of motor vehicles and cycles in civil area, Blrs [App F III 3

Mysore Government Secretariat

3

File No 4275 and of 195

WD 03547—CPR—40 000—14 8 3

Serial No	
	8) Draft letter to the Secy to the Govt Reading of Defence portion for approval Rs 28/11/53 Sd/- 28/11/53
	9) Pl prepare a typed draft 29/11
	10) Typed draft is put up for appl Rs 4/12/53 Sd/- 4/12
Of the Govt refuse to pay the amount even after the issue of the letter, the CW is requested to examine whether the Corpn can proceed against Govt according to Law 14/12	Secy dept) for perusal before issue 15/12 (Minister) 18/12/53
	19/12 Issued Sd/- 22/12/53
	To The Secy to Govt of India Defence Dept New Delhi No L 12637/C of 34-53-Def dt 29/11/53 Request for a Reconsideration of the Question
Secs A 6/1/54 Sd/- 9/1/54	

NOTE—Contn Sheet

concess on allowed to Ministerial personnel as to exemption from taxation of motor vehicles and cycles in court area

File No 80 50/ml of 19

Mysore Government Secretariat

Serial No

Proceedings

The Order Secy to the GOI, Ministry of Defence

No 63003 - AG/PS3 (a)/2100 - A/D (PP) dated 11 3 54

Requests concurrence of the GOI to

exclusion the Claim

Submitted for perusal & approval a copy of the letter from the GOI and the Draft to the Secretary, CCB, for corporation

Yes 18/3/54 for 19/3

Draft letter to the Secretary, CCB, is put up for approval

Issue 1/4/54 for 3/4

To

The C C B'lore

No L 538 / dt 15-4-54

Forwards for information a Copy of letter No 63003 - AG/PS-3 (1)/2100 - A/D (PP) dt 11th March 54

B 15-4-54 for 17/4

2284/49-50

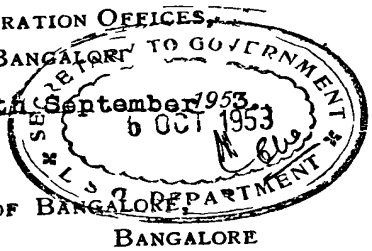
CORPORATION OF THE CITY OF BANGALORE

No 1/123/52-53

4275

CORPORATION OFFICES,
BANGALORE

Dated 28th September 1953.



FROM

THE COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

To

The Secretary to the Government of Mysore,
Local Self Government Department,
BANGALORE

E.M 34-53-23

SIR

Subject - Concession allowed to the Military personnel in regard to exemption from taxation of Motor vehicles and cycles in the Erstwhile Civil & Military Station

---

With reference to the correspondence resting with your letter No L 4443 dated 5th July 1952 regarding the above subject, I write to state that the matter was placed before the Standing Committee (Taxation & Finance) at their meeting held on 13th October 1952 They resolved that information should be called fro other Municipalities of Cantonment areas and that a full report should be placed before them Accordingly reference was made to th Corporation of Madras, Bombay, Calcutta, Poona and other Cantonments of Jubbalpore and Ambala The replies received are to the effect that in these placed either the Military personnel are liable to pay tax in this behalf or the Central Government are reimbursing the loss sustained by the Municipal bodies consequent on grant of exemption In the circumstances the Standing Committee(Taxation & Finance) and the Corporation at their meetings held on 14th May and 15th September 1953 have resolved that the original resolution of the Corporation dated 16th March 1951 be rdterated having regard to the large amount that the Corporation has to lose- vide copies of resolution enclosed

I therefore request that the Government may be pleased to moved the Defence Department, Government of India to sanction the payment of the amount of Rs 86,105/-

Forwarded with compliments

P Hanumanthiah

(P Hanumanthiah)
MAYOR

VKR 28/9/53

Yours faithfully,

K Henjerappa 8/9

(K Henjerappa)
COMMISSIONER

28/9/53

2

RESOLUTION PASSED AT THE ADJOURNED MEETING OF THECORPORATION OF THE CITY OF BANGALORE, HELD ON THE 15TH SEPTEMBER 1953

69 Recommendation of the Standing Committee(Taxation & Finance) dated 11-6-1953 that the original resolution of the Corporation dated 16-3-1951 be reiterated in regard to the claim of the erstwhile Civil Station Municipality for the concessions allowed to Military Personnel from payment of taxes on Motor Vehicles and Bicycles in the Civil Station

Sri A Chengalroya Naidu moved the following resolution -

"Resolved that the recommendation of the Standing Committee(Taxation & Finance) dated 11-6-1953 that the original resolution of the Corporation dated 16-3-1951 be reterated, in regard to the claim of the erstwhile Civil Station Municipality for the concessions allowed to Military Personnel from payment of taxes on Motor Vehicles and Bicycles in the Civil Station, be approved "

Sri N Ramamurthy seconddd the resolution and it was passed

Sd/- P Hanumanthiah,

MAYOR

----- o ----

" C O P Y ",

FOR COMMISSIONER,
CORPORATION OF BANGALORE

VKR 28/9/53

DRAFT

6

L 12637 C on 34-53-24

3 copies

To 29-12-53

The Secretary to the Government of India,
Ministry of Defence,
New Delhi

Sir,

Subject Concession allowed to the Military personnel in regard to exemption from taxation of motor vehicles and cycles in Civil area, Bangalore

- - - - -

With reference to your letter No 67003/P S 3(e) 5000-A/D (P P) dated 10th June 1952 on the subject, I am directed to state that with the issue of Notification No F 30-22-50/F L dated 14th September 1950 the Corporation of the City of Bangalore became entitled to be re-imbursed out of the Defence Services estimates the loss sustained on account of the concession allowed to the Military personnel But, for the reasons detailed in my letter No L 4518 dated 1st August 1951 there was some delay in the Corporation preferring the claim for payment of the amount due on this account It has been ascertained that in the Corporations of Madras, Bombay, Calcutta, Poona and other Cantonments of Jubbalpore and Ambala either the Military personnel are liable to pay these taxes or the Government of India are reimbursing the loss sustained by the Municipal bodies if an exemption has been granted. There would appear to be no real justification in meeting out a different treatment to Bangalore Corporation Also merely because there has been some delay, it is hardly right that a just claim should be denied, particularly that of a local body which has few sources of income while its responsibilities in having to provide modern amenities have enormously increased Also the Bangalore Corporation has come into being recently

If this is so

[illegible]

I am, therefore, to request that the matter may be referred to the Government of India for the necessary amendment of the Indian Income-tax Act, 1922 (as amended by the Indian Income-tax (Amendment) Act, 1953) so that the Corporation may enjoy the further relief granted by the Corporation as per Article 6 of the Agreement dated 15th September 1953 entered into

Appendix F G —1]

SUBJECT Concession allowed to the Secretary personnel as Regard to Exemption from taxation of motor vehicles and cycles in cant area, Bloe

3 Copies

Diary No of letter replied to

General and Revenue Secretariat
( )
the 195

Date of issue

Signed by

~~from the year 1939~~

List of enclosures One

Copied by

Examined by

Section

File No

Serial No

No

To

The Secretary to the GOI
Ministry of Defence
New Delhi

Sir

With Reference to your letter no G3003/PS3(E)/5000-A/D(PP) dated 10 8 1952 on the Subject, I am directed to State that with the issue of Notification no J 30 22-39/41 L dated 14 9 1939 the Corporation of the city of Bloe became entitled to be reimbursed out of the Defence Service estimates the Loss Sustained on account of the Concession allowed to the Secretary pers and ~~from the year 1939~~ But for the Reasons ~~already explained in detail~~ stated

my Calls no L 4518 dated 1 8 1951
There was some delay in preferring
the Corporation preferring the claim
for payment of the amount due
on this account It has been
ascertained that in the Corporations
of Madras, Bombay Calcutta poona
and other Cantonments of jubbalpore
and Ambala Either the secretary
personnel are liable to pay these
taxes or the G o I are reimbursing
the loss sustained by the Municipal
bodies if an exemption has been
granted thereby because there
has been some delay it is hardly
right that a just claim should
be done of particularly that of
a local body which has few
sources of income and whose duties
responsibilities to provide modern
amenities have enormously
increased Also the Bihar Corporation
has come into being recently and
unless all amounts legitimately due
are to the bodies of there is no possible
way of reducing the financially
as having to find funds to meet
its diverse obligations to the citizens
of this important and growing place
I am to request you therefore
kindly to reconsider the matter

There is no justification in making matters out a different treatment to the Bihar Corporation Also

5

Appendix I G —1]

SUBJECT

Section

File No

Serial No

No.
To

Diary No of letter replied to

I am therefore to request that the matter may be reconsidered and orders issued for payment of the arrears due on this account for the period from 14 9 1939 to 5 7 1948 (following Rs 86 105/ (Rs eighty six thousand one hundred and five only) to the Bose Corporation A copy of Further Resolution dated 15 9 53 adopted by the Corporation is also enclosed

Yours faithfully

L S G Secy

Govt 28/1/53

General and Revenue Secretariat
( )
the *195*

Date of issue

Signed by

List of enclosures

Memo no 1

Copied by

Copy to the Comptroller C & B for information and reference to this Letter no 1/123/52 53 of 28 9 53

Examined by

L S G Secy

Govt 28/1/53

WD 02200—GPB—10 000—15 1-53

8

GOVERNMENT OF MYSORE

Mysore Government
~~General and Revenue~~ Secretariat
(Municipal Branch)

No L 12637/ern34-53-24 Dated Bangalore 29-12-1953

FROM

The Secretary to the Government of Mysore
L S G & Planning Departments

To

The Secretary to the Government of India,
Ministry of Defence,
NEW DELHI

Sir,

Subject Concession allowed to the Military personnel in regard to exemption from taxation of motor Vehicles and cycles in Civil Area, Bangalore

- - - -

With reference to your letter No 6300/P S 3 (e)5000-A/D(P P) dated 10th June 1952 on the subject, I am directed to state that with the issue of Notification No I 30-22-39/F L dated 14th September 1939 the Corporation of the City of Bangalore became entitled to be re-imbursed out of the Defence Services estimates the loss sustained on account of the concession allowed to the Military personnel But, for the reasons detailed in my letter No L 4518 dated 1st August 1951 there was some delay in the Corporation preferring the claim for payment of the amount due on this account It has been ascertained that in the Corporations of Madras, Bombay, Calcutta, Poona and other Cantonments of Jubbalpore and Ambala either the Military personnel are liable to pay these taxes or the Government of India are reimbursing the loss sustained by the municipal bodies if an exemption has been granted If this is so, there would appear to be no real justification in meting out a different treatment to Bangalore Corporation Also merely because there has been some delay, it is hardly right that a just claim should be denied, particularly that of a local body which has few sources of income while its responsibilities in having to provide modern amenities have enormously increased Also the Bangalore Corporation has come into being recently and unless all amounts legitimately due

are to be realised, there is no possible way of reducing its difficulty in having to find funds to meet its diverse obligations to the citizens of this important and growing city

I am, therefore, to request that the matter may reconsidered and orders issued for payment of the arrears due on this account for the period from 14th September 1939 to 5th July 1948 totalling Rs 86,105/- (Rupees eightysix thousand and one hundred and five only) to the Bangalore Corporation A copy of further resolution dated 15th September 1953 adopted by the Corporation is also enclosed

Yours faithfully,

SD G V K Rao

Secretary to Government,
L S G & Planning Departments

krr-3/28-12

Memo No L 12638/29-12-53

Copy of the above is forwarded to the Commissioner, Corporation of the City of Bangalore, (thro' the Mayor) for information, with reference to this letter No 1/127/52-53 dated 28-9-1953

(V Hanumanthappa)
FOR Secretary to Government,
L S G and Planning Departments

8050

No 53003-AG/PS3(a)/2100-A/D(PP),
GOVERNMENT OF INDIA,
Ministry of Defence,
New Delhi, the 11th March 1954.

To

The Secretary to the Government of Mysore,
L S G & Planning Departments,
BANGALORE

Subject:- COMPENSATION TO BANGALORE CORPORATION ON ACCOUNT OF CONCESSION ALLOWED TO THE MILITARY PERSONNEL IN REGARD TO EXEMPTION FROM TAXATION OF MOTOR VEHICLES AND CYCLES IN CIVIL AREA, BANGALORE

* * * * * * *

Sir,

I am directed to refer to the correspondence resting with your letter No 12637/CM 34-53-24, dated the 29th December 1953, on the above subject, and to state that the exemption granted to the armed forces personnel from the payment of municipal taxes in the late Government of India notification No F 30-22-/39/39-F&L, dated the 14th September 1939, was in exercise of the powers conferred by section 3 of the Municipal Taxation Act,1881 (XI of 1881), and in supersession of the notification of the Government of India in the Department of Education, Health and Lands, No 821 dated the 17th October 1923 Since the Municipal Taxation Act 1881 (XI of 1881) or the late Government Notification No 821 dated the 17th October 1923 did not apply to municipal committees/ corporations of the late Indian States, the armed forces personnel residing in the Civil Station, Bangalore continued to be governed by the order of the late Resident until it was cancelled on the 5th July 1948 and consequently no vehicle tax is payable from the Defence Services Estimates to the Bangalore Corporation in respect of the armed forces personnel who resided in Bangalore prior to that date

In the circumstances explained in the preceding paragraph, I am to regret the inability of the Government of India to entertain the claim of the Civil Station Municipality, Bangalore

Yours faithfully,

(G S TEWARI)
Under Secretary to the Government of India

Copied 12/4/54

8050
ML

M G S App F G 3

MYSORE GOVERNMENT
SECRETARIAT

(~~Continuation sheet draft form~~)

No L 538
15-4-54

To

The Collector and D
Collector through the Mayor

Subject Concession allowed to Ministerial personnel in regard to exemption from taxation of motor vehicles and cycles in Coal Station area

Sir,

In continuation of this office No L 12638/Cor 34 53 dated 29 12 53 on the subject I am directed to forward herewith the

WD 03546—GPB—40 000—14 8 53

for information & Copy of
letter no 63003 - AG/PS3(a)/2100 - A/D (PP)
dated 11 3 1954 Received
from Rt under Secy to GOI,
Ministry of Defence pleading
inability to entertain the claim,

Yours faithfully
for Secy
Defence Secy
7/4/54

L 538

Municipal Branch,
15 April 54

The
L S G & Planning Departments

To

The Commissioner,
Corporation of the City of Bangalore,
(through the Mayor)

Sir,

Subject - Concession allowed to Military Personnel in regard to Exemption from Taxation of Motor Vehicles and Cycles in Civil Station Area

---

In continuation of this office No L 12638/C I 34-53-24 dated the 29th December 1953 on the subject, I am directed to forward herewith for information a copy* of letter No 63003-AG/PS 3(1)/2100-A/D(PP) dated the 11th March 1954 received from the Under Secretary to the Government of India, Ministry of Defence, pleading inability to entertain the claim

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments

"I am directed to refer to the correspondence resting with your letter No 12637/CM 34-53-24 dated the 29th December 1953 on the above subject, and to state that the exemption granted to the armed forces personnel from the payment of municipal taxes in the late Government of India Notification No F 30-22/39/39-F&L dated the 14th September 1939, was in exercise of the powers conferred by section 3 of the Municipal Taxation Act, 1881, (XI of 1881) and in supersession of the notification of the Government of India in the Department of Education, Health and Lands, No 821 dated the 17th October 1923 Since the Municipal Taxation Act 1881 (XI of 1881) or the late Government Notification No 821 dated the 17th October 1923 did not apply to municipal committees/corporations of the late Indian States, the armed forces personnel residing in the Civil Station, Bangalore, continued to be governed by the order of the late Resident until it was cancelled on the 5th July 1948 and consequently no vehicle tax is payable from the Defence Services Estimates to the Bangalore Corporation in respect of the armed forces personnel who resided in Bangalore prior to that date

In the circumstances explained in the preceding paragraph, I am to regret the inability of the Government of India to entertain the claim of the Civil Station Municipality, Bangalore

- Copy -

LNS 2 12/4